



**COUNCILMEMBER DONNA FRYE**

City of San Diego  
Sixth District

*MEMORANDUM*

**DATE:** December 18, 2007  
**TO:** Greg Levin, City Comptroller  
**FROM:** Councilmember Donna Frye *Donna Frye*  
**SUBJECT:** City Charter Section 39 Reports

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City Charter Section 39 requires that the City Auditor and Comptroller submit to the City Council, at least monthly, a summary statement of revenues and expenses for the preceding accounting period to show the exact financial condition of the City and each Department, Division and office thereof. In a November 30, 2007, memorandum to me, the City Auditor, Eduardo Luna, indicated that this reporting duty is outside his area of responsibility and that, "...*producing the requested reports involves performing a management function*," which leaves the City Comptroller as the most logical person to produce the Charter Section 39 reports.

Given that the San Diego City Employees' Retirement System, Centre City Development Corporation, Redevelopment Agency of San Diego, San Diego Data Processing Corporation, San Diego Housing Commission and the Southeastern Economic Development Corporation are all component units of the City and incorporated into the City's financial statements, it is my belief that a monthly update on their budgets should be included as part of the Section 39 report. This, however, has not been past practice.

Your response as to when I may expect this information to be included as part of the City Charter Section 39 monthly reports is appreciated.

CC: Honorable City Councilmembers  
Honorable Mayor Sanders  
City Attorney, Michael Aguirre  
Independent Budget Analyst, Andrea Tevlin  
Stanley Keller, Independent Monitor

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